



STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY
DEPARTMENT OF AUDIT
DIVISION OF LOCAL GOVERNMENT AUDIT
SUITE 1500
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June 20, 2012

The Honorable Derrick D. Schofield, Commissioner, Department of Correction
The Honorable Michael Smith, Decatur County Mayor
The Honorable Roy Wyatt, Decatur County Sheriff

To the Commissioner, County Mayor, and Sheriff:

Our office recently completed a review of Decatur County's participation in the County Correctional Incentive Program for the year ended June 30, 2010.

The finding and recommendation and the summary of adjustments to total felon days, as a result of our review, are presented in detail in the enclosed report. The following summary is a result of our review:

Felon days were not accurately determined and reported on the monthly State Prisoner (Convicted Felon) Reports. During our review, we discovered 1,505 overreported felon days. The net effect of these adjustments resulted in an overpayment of \$52,675 to Decatur County; consequently an adjustment should be made in subsequent monthly payments. However, given the error rate from our testwork, it is probable that the actual number of overreported felon days is much higher than the 1,505 days we have reported. Therefore, Decatur County management should review all of the State Prisoner (Convicted Felon) Reports for FY 2010 and forward to ensure that the felon days are reported properly.

Please contact me if you have any questions regarding our review of Decatur County's participation in the County Correctional Incentive Program.

Sincerely,

A handwritten signature in black ink, which appears to read "James R. Arnette", is positioned below the word "Sincerely,".

James R. Arnette, Director

cc: Judith Lambert, Judicial Cost Accountant

**DECATUR COUNTY, TENNESSEE
REPORT ON THE REVIEW OF THE
COUNTY CORRECTIONAL INCENTIVE PROGRAM
FOR THE YEAR ENDED JUNE 30, 2010**

This report reviews Decatur County's participation in the County Correctional Incentive Program for the year ended June 30, 2010.

As a result of our review, we discovered 1,505 overreported felon days. The net effect of these adjustments resulted in an overpayment of \$52,675 to Decatur County. An adjustment should be made in subsequent monthly payments.

The objectives of the review were:

1. to determine if prisoners were properly listed on the State Prisoner (Convicted Felon) Reports, and
2. to recommend appropriate actions to correct any deficiencies.

SCOPE OF THE REVIEW

In performing our review, we tested the proper classification of convicted felons listed on the State Prisoner Reports to ensure accurate reporting to the state. Testwork included tracing information from the reports to the actual case files to verify the listed offenses, trial dates, and incarceration periods.

FINDING AND RECOMMENDATION

The finding and recommendation, as a result of our review, is presented below. We have reviewed this finding and recommendation with management to provide an opportunity for their response; however management did not provide a response for inclusion in this report.

**FINDING 1 TOTAL FELON DAYS WERE NOT ACCURATELY
DETERMINED AND REPORTED**

Decatur County did not accurately count and assess the total felon days as reported to the state on the State Prisoner (Convicted Felon) Reports. We reviewed 25 inmate files for proper reporting. Of the 25 files examined, we discovered that Decatur County had overreported 1,505 felon days. Given the error rate from our testwork, it is probable that the actual number of overreported felon days is much higher than the 1,505 felon days we have reported.

RECOMMENDATION

Management should ensure that felon days are reported accurately to the Tennessee Department of Correction on the State Prisoner (Convicted Felon) Reports. Decatur County should review all of the State Prisoner (Convicted Felon) Reports for 2010 and forward.

**DECATUR COUNTY, TENNESSEE
SUMMARY OF ADJUSTMENTS
FOR THE YEAR ENDED JUNE 30, 2010**

The following is a summary of adjustments made to the days as settled in the desk review by the Tennessee Department of Correction. The adjustments, as a result of our review, are discussed in detail in the Finding and Recommendation section.

| | <u>Felon Days</u> |
|------------------------------------|-----------------------|
| As Settled in the 2010 Desk Review | 4,628 |
| Overreported Felon Days | <u>(1,505)</u> |
| Total Adjusted Days | <u><u>3,123</u></u> |

We discovered 1,505 felon days were overreported. The net effect of these adjustments resulted in an overpayment of \$52,675 to Decatur County. An adjustment should be made in subsequent monthly payments.